

# ETHOS INDICATORS

## ETHOS Corporate Social Responsibility INDICATORS

**2003**

## **Ethos Corporate Social Responsibility Indicators**

is produced by Ethos Institute for Business and Social Responsibility and distributed to its associates free of charge.

### **Production**

Ethos Institute – Business and Social Responsibility

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### **Acknowledgements**

Carlos Cabral (Online Privacy Program), Fernanda Gabriela Borger (Fipe), Hélio Santos (Universidade São Marcos), Marcos Po (Idec) and Pieter Sijbrandij (Observatório Social)

### **Support**

Fundação Avina and The William and Flora Hewlett Foundation

### **Sponsorship**

Abradee (Brazilian Association for Electric Power Distributors), CPFL, Eletropaulo, Fundação Volkswagen, McDonald's, Natura and Petrobras.

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June 2003

Press run: 10.000 copies

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Klabin This material was printed in paper manufactured and given by Klabin  
Folder — Carton Paper **Kladur** 270g; Cover — Carton Paper **Kladur** 230g;  
Contents — **Ecograph** paper 90g, **from Oxixel cellulose, not chemically whitened.**

## INTRODUCTION

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Ethos Corporate Social Responsibility Indicators, now on the fourth edition, is a tool designed to learn and assess the company management as regards the incorporation of business social responsibility (BSR) practices, business strategy and the monitoring of the company's general performance. It is a **self-evaluation and learning** tool to be essentially used in-house.

The company interested in comparing its results with the best BSR practices shall send them to Ethos Institute which will process them. The score obtained will be submitted in the Diagnostic Report, and will allow that the companies compare them by means of charts and graphics with a benchmarking group (the ten companies with the top scores) and with the average of the group of companies which answered the questionnaire.

The data furnished will be kept on the utmost **confidential**<sup>1</sup> basis as well as the diagnostic reports prepared by Ethos Institute and shall not be used for any other purpose. The companies which consider to have reached the highest stage regarding some indicators will be invited to report their practices to Ethos, which will disclose them in the Practices Bank at the Ethos Institute

website ([www.ethos.org.br](http://www.ethos.org.br)) and through other means where reference to the company shall be pertinent.

The 2003 issue was revised and updated based on the collaboration of several partners which furnished us with an external view on the subjects broached. In addition to reviewing the concept of the previous edition, we have broached other aspects such as the protection provided to the customer and employee privacy, and have excluded some indicators and included others reinforcing the importance of issues such as the preparation of social reporting, valuing diversity and remuneration policies, benefits and career – among of which the bonus based on sustainability factors and reduction in salary differences.

This year, the quantitative indicators are submitted in the *Attachment* to this issue. They are internal monitoring indicators which shall be followed up by the managers.

We strongly encourage the companies not only to research the quantitative indicators suggested here, but also to monitor their performance.

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<sup>1</sup> Although the Ethos Indicators are usually used by other entities as a criterion to give awards to companies and make rankings, the Ethos Institute does not participate in such assessment processes, nor does it furnish data received from the companies.

# INTRODUCTION

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## *Ethos Sectorial Indicators*

Aiming at providing the companies the possibility of a more accurate and deeper self-diagnosis, Ethos Institute has been developing specific indicators including dilemmas and peculiarities of each business sector. In 1999, the Brazilian Association for Electric Power Distributors (Abradee), in a partnership with Ethos Institute, started to prepare BSR indicators for its sector, which have been improved since then. In 2002, a similar initiative was taken by the Brazilian Association for Bakeries and Candy Stores (Abip) which adapted Ethos indicators to be applied to bakeries, and likewise, the Brazilian Association for Restaurant and Entertainment Companies (Abrasel) with bars and restaurants.<sup>2</sup>

Proceeding with such task, Ethos Institute launches **BSR Ethos Sectorial Indicators**, initially focusing on the **financial, mining, paper and cellulose** sectors. Such indicators are complementary to the general Ethos Indicators and will enable the company to assess the opportunities and challenges typical of its performance sector.

The purpose of this launching is to encourage new partnerships with the companies and respective sectorial entities interested in developing their own social responsibility indicators for their sector.

The mobilization of the company's professionals to answer Ethos Indicators shall be regarded as the beginning of a self-diagnosis process which, together with the company's general mission and strategy, will allow to identify management aspects which need a detailed following-up, new goals and focused professionals. Such goals must be preferably included in the following planning.

One aspect which shall be emphasized in this process is the importance of the dialogue with representatives of the public to which the company relates – its *stakeholders*<sup>3</sup> – for assessment of the impacts of their actions, search for solutions and definition of goals.

Thereafter, the company shall necessarily make an internal effort to define its specific aspects and dilemmas and of its venture and to develop its own indicators for management assessment completing the ones suggested here.

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<sup>2</sup> Both initiatives had the support of Souza Cruz Institute and Fractalis consulting services.

<sup>3</sup> Stakeholder — term in English broadly used to designate the **interested parties**, that is, any individual or group which may affect the business, whether by their opinions or actions, or affected by it: workforce, suppliers, consumers, community, government, shareholders, etc. There is a greater trend that considers stakeholder whomever deems itself as such, and in each situation the company shall attempt to make a map of the stakeholders involved.

## Self-Assessment and Planning

### Structure of the Questionnaire

The corporate assessment questionnaire is divided into seven broad subjects:

- Values and Transparency
- Workforce
- Environment
- Suppliers
- Consumers and Customers
- Community
- Government and Society.

These areas are assessed by two groups of indicators. The first one, composed of a set of four adjoining squares arranged in a bar, assesses the company's current stage of social responsibility presenting stages of a certain practice with increased performance from left to right. This method allows the company to easily locate itself on the scale. **The square more to the right corresponds to the best performance in that practice and the company which fits in it is assumed to have already matured and to have fully integrated social responsibility into its managements processes.**

The second set of indicators is composed of binary (*yes/no*) responses related to the first group including confirmation and a higher level of the stage of social responsibility identified by the company. This second set of information is important for understanding which practices shall be incorporated into the business management.

The structure of Ethos Indicators enables the company to elaborate a manner to achieve a higher level of social responsibility. The arrangement in a scale provides guidelines for the following steps, and together with the binary indicators, indicates guidelines to establish improving goals within each subject.

# INTRODUCTION

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## Attention!

### Instructions for filling out the form

- Each business unit shall answer its own questionnaire.
- It is recommended that companies identify a coordinator who will concentrate and process information and ease the internal dialogue around it.
- Its completion involves **the participation of various areas of the company** because of the wide-ranging nature of the issues covered by the indicators. The internal consideration and legitimacy of the answers will be greater if more people are involved in filling out the forms, with more **diversified hierarchical levels** and departments, thus ensuring a better self-diagnosis.
- It is also important that the senior management of the company keeps abreast of the process and endorses the results.

### *Bar of indicators of levels*

**Only one of the four squares should be chosen**, that being the one closest to the reality of the company. In such assessment you will consider that each level assumes the fulfillment of the previous one, and the chart more to the right corresponds to the best performance in that practice, which means more matureness and full integration of social responsibility with the company's management processes.

In the event that none of the squares corresponds to the company's reality, one of the following explanations shall be marked:

- *We have not broached this subject before.*
- *There is no application to our company.*

If the second option is marked, the company shall present a justification in the space provided for comments.

### *Binary Indicators*

The binary indicators (Yes/No) must be obligatorily filled in.

### *Numerical Indicators*

In the 2003 edition, the Numerical Indicators were transferred to the *Attachment* (at the end of this publication).

It is important to collect those data accurately once they will be useful for the company internal monitoring. Such indicators, which shall be updated according to the company's characteristics, are mainly intended for the following-up by the managers. Thus, they **should not be sent to Ethos Institute.**

# INTRODUCTION

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## Innovations: Sending through Internet

### Sending Answers and Receiving the Diagnosis Report

This year, the company willing to answer Ethos Indicators will count on new technological resources. Ethos Institute developed a *software* whereby the company may answer the questionnaire within the timeframe it shall deem convenient and send their answers through Internet directly to our processing system. For such purpose, the company shall access the area exclusively intended for Ethos Indicators, at the Ethos Institute website and download the installation file **BSR Ethos Indicators – 2003**.

The BSR Diagnosis Report will be available in the area restricted to the company as from the date to be informed by Ethos Institute. The installation file will be also available in CD-ROM.

If your company has any difficulties in accessing the website, fill in the answer-sheet at the end of this issue and send it to Ethos Institute.

### Conceptual Glossary

A conceptual glossary is also available on Ethos Institute website, in the exclusive area of **Ethos Indicators**, aiming at explaining the most relevant terms needed to understand the questions posed in each indicator, thus facilitating the completion of the questionnaire.

### Contact us

For any further information, contact Ethos Institute through [indicadores@ethos.org.br](mailto:indicadores@ethos.org.br).



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# Values and Transparency

## SELF-REGULATION OF CONDUCT

### SELF-REGULATION OF CONDUCT

- Ethical Commitments
- Embedding into Organizational Culture

### TRANSPARENT RELATIONS WITH SOCIETY

- Dialogue with Stakeholders
- Relations with Competition
- Social Reporting

## Ethical Commitments

### 1. In terms of the adoption and scope of the ethical principles:

The values of the organization exist informally, and their incorporation into work practices is limited.	The values of the organization are documented and disseminated.	The organization has an ethics code (in Portuguese and adapted to the local context, in the case of multinational companies) and guides and trains on a regular basis its employees of all hierarchical levels to adopt it.	The ethics code of the organization calls for the participation of employees, partners and/or the community in its revision and is subject to periodic control and auditing.	We have not broached this subject before. <input type="checkbox"/>  There is no application to our company. <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	<input type="checkbox"/>

### Additional Information

#### The company:

	Yes	No
1.1. Does the company include the respect for human rights <sup>4</sup> as a formal criterion in its decisions for investment and/or acquisitions?		
1.2. Does the company orientate its operations according to the declaration of principles of the International Labor Organization (ILO) <sup>5</sup> and/or the guidelines for the multinational companies <sup>6</sup> of the Organization for Cooperation and Economic Development (OCED)?		
1.3. Does the company disclose its ethical commitments through the Internet?		

<sup>4</sup> An example of an issue to which the company shall pay attention is the investment in (or acquisition of) plants hiring child labor or subjecting their employees to improper health and safety conditions or in companies seen by the community as violating rights on land or traditionally known by the community. Another example is the participation in transactions with government representatives involved in corruption, in which situation the company may be seen as conniving with crimes against public assets and with a deceitful income distribution. Such situations cause risks which may result in litigation, extortion, production loss, more expensive insurances, difficulty in accessing capital and recruiting and maintaining talents, besides damages to reputation. (See the Universal Declaration of Human Rights at the website [www.mj.gov.br/sedh/dpdl/ddh-bib\\_inter\\_universal.htm](http://www.mj.gov.br/sedh/dpdl/ddh-bib_inter_universal.htm).)

<sup>5</sup> The labor principles and essential rights are related to Union freedom and the acknowledgment of the collective bargaining right, elimination of all forms of forced or obligatory labor, effective abolition of child labor and elimination of any discrimination related to employment and occupation. More information are available at the ILO website ([www.ilo.org/public/portugue/region/ampro/brasilia/index.htm](http://www.ilo.org/public/portugue/region/ampro/brasilia/index.htm)).

<sup>6</sup> OCED guidelines for multinationals provide voluntary principles and patterns for the responsible behavior of companies in areas such as labor and industrial relations, human rights, environment, transparency, competition, taxes and science and technology. For more information, see at the OCED website (<http://www.mre.gov.br/ocdelintro.htm>).

# Values and Transparency

## The code of ethics and/or the statement of values of the organization:

1.4	address three or more of the following partners: employees, suppliers, consumers/customers, community, government and minority shareholders?		
1.5	explicitly prohibit the use of illegal practices (such as corruption, bribery and "slush funds") to obtain commercial advantage?		
1.6	explicitly make commitments to ethics in the management of private information obtained during the company's processes to interact with its several kinds of public (customers, employees, suppliers, etc.)?		
1.7	explicitly make commitments to transparency and the accuracy of information provided to all interested parties?		

SELF-REGULATION OF CONDUCT

## Embedding into Organizational Culture

### 2. In terms of the communication of the company's ethical values:

<p>Values are transmitted sporadically or at specific times (hiring a new employee, auditing process), focusing on workforce.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>Systematic processes are in place for the dissemination of the company's values, both for employees and for other partners.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>In addition to the values and principles being systematically disseminated, they are assessed and verified periodically.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>Employees, organizational leaders and partners are motivated to contribute to the processes of monitoring the company's ethic beliefs and values.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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### Additional Information

The company	Yes	No
2.1 Does the company have committees, boards or formal people in charge of ethical issues?		
2.2 Does the research on the organizational environment address questions related to ethical issues?		
2.3 Does the company verify the adaptation of suppliers' performance to its values and principles?		

# Values and Transparency

## TRANSPARENT RELATIONS WITH SOCIETY

### Dialogue with Stakeholders

#### 3. In view of its impacts on different social groups, the company:

Discusses dilemmas, strategies and problems only among the leaders of the organization.  <b>STEP 1</b> <input type="checkbox"/>	Extends the discussion to employees and others with a direct interest, depending on the subject at issue.  <b>STEP 2</b> <input type="checkbox"/>	Establishes dialogue mechanisms with the several parties interested in the company's businesses and ensures management with transparency of strategies and outcomes.  <b>STEP 3</b> <input type="checkbox"/>	Establishes performance indicators based on a structured dialogue with interested parties and creates mechanisms to ensure that the communication and discussion channels are accessible and effective.  <b>STEP 4</b> <input type="checkbox"/>	We have not broached this subject before.  There is no application to our company. (Justify.)  <input type="checkbox"/>
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#### Additional Information

#### The company:

	Yes	No
3.1. Does the company maintain a regular channel of communication with groups or stakeholders that criticize the nature of their processes, products or services?		
3.2. Does the company include the expectations and demands from the stakeholders in their decisions on policies or operations?		
3.3. Does the company have performance indicators resulting from the dialogue with the stakeholders?		

## TRANSPARENT RELATIONS WITH SOCIETY

### Relations with the Competition

#### 4. In terms of policy regarding relations with the competition, the company:

Follows the pricing and competition practices common to the market, in compliance with the law.  <b>STEP 1</b> <input type="checkbox"/>	Has internal discussions of the positioning of the company vis a vis its competitors, and seeks a fair positioning.  <b>STEP 2</b> <input type="checkbox"/>	Discusses its positioning with suppliers and customers, advising them on issues of fair competition and participates in the discussion of these issues within sectorial associations.  <b>STEP 3</b> <input type="checkbox"/>	Plays a leadership role in its sector in discussions related to combating trusts and cartels, unfair commercial practices, fraud in bidding for tenders and industrial espionage, in an effort to constantly improve standards of competition.  <b>STEP 4</b> <input type="checkbox"/>	We have not broached this subject before.  There is no application to our company. (Justify.)  <input type="checkbox"/>
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# Values and Transparency

Additional Information	The company	Yes	No
	4.1. Has the company already been charged by CADE (Administrative Council for Economic Defense) in the three latest years for unfair competition practices?		
4.2. Does the company disclose in public its principles regarding competition (for instance, through its website, of the annual report, etc.)			

## TRANSPARENT RELATIONS WITH SOCIETY Social Reporting

### 5. With respect to preparing a report on the economic, social and environmental aspects of their activities, the company:

<p>Publishes intermittently information on its social and environmental activities.</p> <p><b>STEP 1</b> <input type="checkbox"/></p>	<p>Publishes annually a social report, describing its social and environmental actions, which includes quantitative information.</p> <p><b>STEP 2</b> <input type="checkbox"/></p>	<p>Prepares a social report including social, environmental and economic aspects of its activities, containing exclusively favorable results and being easily accessed.</p> <p><b>STEP 3</b> <input type="checkbox"/></p>	<p>Prepares a social report containing the social, environmental and economic aspects of its activities, prepared with a broad internal involvement as well as with external stakeholders<sup>7</sup> involvement, and easily available.</p> <p><b>STEP 4</b> <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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Additional Information	Yes	No
5.1. When the company publishes information on the social and environmental aspects of its performance, does it include unfavorable data and discuss pending matters?		
5.2. Are the information on the economic and financial situation of the company's activities audited by third parties?		
5.3. Are the information on the social and environmental aspects of the company's activities audited by third parties?		
5.4. Does the company involve in the preparation and/or launching of the social reporting at least three of the following stakeholders: community, workforce, consumers and customers, suppliers, government and society in general (for instance, by the environmental defense organizations, Unions, organizations directed to public health or human rights defense, etc.)?		
5.5. Does the company make available in the Internet data on economic and financial, social and environmental aspects of its activities?		

<sup>7</sup> See note 3.

# Workforce

## DIALOGUE AND PARTICIPATION

### DIALOGUE AND PARTICIPATION

- Relations with Unions
- Participatory Management

### RESPECT FOR THE INDIVIDUAL

- Commitment to Children's Future
- Valuing Diversity

### RESPECT FOR WORKERS

- Remuneration, Benefits and Career Policy
- Concern for Health, Safety and Working Conditions
- Commitment to Professional Development and Employability
- Handling of Dismissals
- Preparation for Retirement

## Relations with Unions

6. In terms of worker's participation in Unions<sup>8</sup> and relations with their representatives, the company:

<p>Does not exercise pressure on workers involved in Union activities.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>Does not exercise any kind of pressure and permits Union representatives to act freely in the workplace.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>Besides permitting Unions to operate in the workplace, provides information about working conditions in the company; company managers meet periodically with Unions to hear suggestions and negotiate demands.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>Has mechanisms whereby Company's board of directors meet periodically with Union representatives (and vice versa) and provide financial data and information about strategic objectives — whenever they affect the workers — to support the discussions.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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### Additional Information

The company	Yes	No
6.1. Does the company furnish information affecting workers in due time so that the Union and the workers may position themselves?		
6.2. Does the company have a collective bargaining with the Union of the main category?		
6.3. Does the company have a factory commission or one of business inclusion ensured by a collective bargaining?		
6.4. If the company acts in different regions, does it negotiate with the Unions of these regions a minimum level of common benefits?		

<sup>8</sup> For further information on subjects related to work, visit the website of the Inter-Union Department for Statistics and Socioeconomic Studies (Dieese): [www.dieese.org.br](http://www.dieese.org.br).

## Participatory Management

### 7. In terms of the involvement of employees in management, the company:

Provides economic and financial information about the company to its employees.	In addition to providing information about the company, it trains employees to enable them to understand and analyze such information.	In addition to providing information about the company and training the employees to understand them, it has a program to encourage and reward employees that make suggestions that contribute to improve internal processes.	Provides for the participation of employee representatives in management committees or in the Board of Directors and provides the necessary training for the strategic planning.	We have not broached this subject before.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				There is no application to our company. (Justify.)

#### Additional Information

Yes No

7.1. Are all members of workers' commissions — Internal Commission for Accident Prevention (CIPA), Commission for Prior Conciliation (CPC), of profit sharing, etc. elected by workers without the company's interference?

#### RESPECT FOR THE INDIVIDUAL

## Commitment to Children's Future

### 8. In regard to the respect for the rights of children and adolescents<sup>9</sup>, the company:

In addition to complying with the national legislation that prohibits workers under 16 years old (except as an apprentice between 14 and 16 years old), discusses in-house the importance of the education and the consequences of child labor.	In addition to complying with the national legislation that prohibits child labor and discussing the issue internally, it has projects for the development of the employees' children, encouraging their technical and psychosocial abilities (citizenship, sports, arts).	In addition to the previous descriptions, it extends those projects for the community's children.	Coordinates its projects with community projects and acts before the public power for the child and adolescent welfare.	We have not broached this subject before.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				There is no application to our company. (Justify.)

<sup>9</sup> For further information on child and adolescent rights, visit Fundação Abrinq website ([www.abrinq.org.br](http://www.abrinq.org.br))

# Workforce

Additional Information	The company:	Yes	No
		8.1 Does the company have express policies on not contracting child labor in its contracts with third parties?	
8.2 Does the company discuss with other companies or present practical suggestions to combat child labor in its sector (or in general)?			

## RESPECT FOR THE INDIVIDUAL Valuing Diversity

### 9. Recognizing the ethical obligation of companies to combat all forms of discrimination and value the opportunities provided by the wealth of ethical and cultural diversity of our society, the company:

Seeks to avoid discriminatory behavior within the company and in its relations with customers, but has no formal processes to encourage diversity.	Values diversity by means of written guidelines that prohibit discriminatory practices, regulating hiring and promotion processes and instructing on forwarding of denunciations.	In addition to having written guidelines, the company offers specific training about the subject and uses indicators to identify problematic areas and to establish recruitment and promotion strategies.	In addition to having anti-discriminatory rules, pointing them out in the hiring and promotion processes, offering training on the subject and monitoring their teams, the company also conducts activities to promote groups that are poorly represented in the company.	We have not broached this subject before.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
STEP 1	STEP 2	STEP 3	STEP 4	
				There is no application to our company. (Justify.)

Additional Information	The company	Yes	No
		9.1 Does the company have express anti-discriminatory policies (concerning race, sex, age, religion and sexual orientation) in the hiring and promotion of employees?	
9.2 Does the company have professional development policies aiming at improving the professional skills of usually discriminated groups (such as blacks, women or individuals over 45 years old)?			
9.3 Does the company monitor its teams seeking equity between men and women participation in management positions?			
9.4 Does the company pay identical salaries and grant identical benefits to men and women exercising the same position in any hierarchical level?			
9.5 Does the company pay identical salaries and grant identical benefits to black, pardo (mixed race) and white men and women exercising the same position in any hierarchical level?			
9.6 Does the company offer time flexibility for men and women with children under 6 years old?			

# Workforce

The company	Yes	No
9.7. Does the company have guidelines and processes to combat sexual harassment?		
9.8. Does the company have a special program for hiring disabled people?		
9.9. Does the company offer work opportunities for former prison inmates?		
9.10. Does the company have a policy of giving preference in hiring processes to individuals over 45 years old or to those who have been unemployed for more than 2 years?		
9.11. Does the company support community projects that aim to improve the competitiveness of groups which commonly encounter discrimination in the labor market?		
<b>Does the company grant the benefits listed below to employees — men and women — without distinction including all hierarchical levels:</b>		
9.12. family health plan		
9.13. children education support		
9.14. home loan financing		
9.15. day care at the workplace or through a partner network?		

## DECENT WORK

### Remuneration, Benefits and Career Policy

#### 10. In its remuneration, benefits and career policy, the company:

<p>Aims at surpassing the salary ceilings agreed with the Unions.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>Regards the employees as resources, encouraging them by means of remuneration and investment in their professional development according to a structured career policy, and taking into consideration the necessary skills for their present performance.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>Values potential abilities, encouraging employees by means of remuneration and investment in their professional development, taking into consideration their future capacity for growth and development of new skills.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>Regards the employees as partners, and in addition to valuing potential abilities by means of remuneration and professional development, sets forth mechanisms so that their representatives participate in the formulation of remuneration and benefit policies, professional development and in-house mobility.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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## Workforce

Additional Information		Yes	No
	10.1. Does the company's variable remuneration represent more than 20% (twenty percent) of the total salaries ?		
	<b>The company:</b>		
	10.2. Does the company have policies with goals to reduce the distance between the ratio of the highest and the lowest remuneration paid by the company (monitored by the rate resulting from the division of the highest remuneration by the lowest one, in kind, including profit sharing and performance bonuses)?		
	10.3. In the latest two years, has the company increased the ratio of the lowest salary paid by the company and the prevailing minimum salary?		
	10.4. Does the company make a survey to evaluate the satisfaction level of employees as to their remuneration and benefit policy?		
	<b>Does the company offer to employees:</b>		
	10.5. support for children's education?		
	10.6. home loan?		
	10.7. day care at the workplace or through a partner network?		
	10.8. family health plan?		
	10.9. the same benefits of its registered employees to the collaborators who only receive commissions?		
	<b>If there is a profit sharing plan in the company:</b>		
	10.10. Has it been established through a negotiation with employees' commission or with the Union and in compliance with the applicable legislation?		
	<b>If the company has a bonus program:</b>		
	10.11. Has it been established through a negotiation with employees' commission or with the Union and in compliance with the applicable legislation?		
	10.12. Does the company offer to the employees additional bonuses based on sustainability elements such as medium and long Term success, or to reach goals related to social and environmental performance?		

## Concern for Health, Safety and Working Conditions

### 11. In order to ensure good health, safety and working conditions<sup>10</sup>, the company:

<p>Goes beyond legal obligations and seeks to achieve or surpass the standards of excellence in health, safety and working conditions in its sector.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>Has plans and goals to surpass the standards of excellence in health, safety and working conditions in its sector.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>In addition to having as a goal to surpass the standards of excellence in health, safety and working conditions in its sector, offers regular awareness campaigns, offers access to relevant information and conducts researches on the organizational climate to measure the levels of satisfaction and to identify the areas requiring attention.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>In addition to awareness campaigns and research, performance goals and indicators related to health, safety and working conditions are established with the participation of employees and are widely communicated.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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### Additional Information

The company	Yes	No
11.1. Was the company certified under BS 8800, SA 8000 rule or another equivalent standard?		
11.2. Does the company offer a program of prevention and treatment for drug and alcohol addiction?		
11.3. Does the company offer a program specifically for women health?		
11.4. Does the company offer a program specifically for HIV positives?		
11.5. Does the company have an express policy regarding their employees' privacy about sensitive information (including medical) obtained and maintained under the responsibility of the human resources area?		
11.6. Does the company offer work out during working hours?		
11.7. Does the company develop a balanced policy between work and family?		
11.8. Does the company have a compensation overtime policy for all employees, including managers and executives?		

<sup>10</sup> SA 8000 is the first rule directed to improve working conditions, embracing the main labor rights (health and safety, liberty of association, limited working hours, compensation, guarantees against forced work, discrimination and child labor) and certifying their fulfillment by independent auditors. The rule is in accordance with ISO 9000 and ISO 4000, which makes the implementation easier by companies already acquainted with that system ([www.cepaa.org](http://www.cepaa.org)).

## Commitment to Professional Development and Employability

### 12. To enhance the human resources area, the company:

<p>Sponsors occasional training activities, directed at performing specific tasks.</p>	<p>Offers regular training and development activities, with the goal of continual improvement of its personnel and the application to their present positions.</p>	<p>In addition to providing ongoing training, offers scholarship or similar support for the acquisition of knowledge with a positive impact that increases the employability of its employees regardless of the application to their present positions.</p>	<p>Provides to all hierarchical levels ongoing training and offers scholarship or similar support for the acquisition of knowledge with a positive impact that increases the employability of its employees regardless of the application to their present positions.</p>	<p>We have not broached this subject before.</p> <hr/> <p>There is no application to our company. (Justify.)</p>
<p>STEP 1 <input type="checkbox"/></p>	<p>STEP 2 <input type="checkbox"/></p>	<p>STEP 3 <input type="checkbox"/></p>	<p>STEP 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

#### Additional Information

#### Does the company

Yes No

- | Does the company  | Yes | No |
|---|-----|----|
| 12.1 maintain a program for eliminating illiteracy for its employees, with established goals and resources? |     |    |
| 12.2 maintain a program of basic or continuing education?   |     |    |

## Handling of Dismissals

### 13. Faced with the need to reduce payroll costs, the company:

<p>Seeks to avoid dismissals, analyzing and discussing alternative forms to limit and reduce costs with all employees.</p>	<p>In addition to discussing alternatives with the employees, allows access to information based on which decisions were taken and offers voluntary dismissal programs.</p>	<p>Along with internal discussions and incentives for voluntary dismissal, social and economic criteria (age, marital status and dependents) are established to define the priorities.</p>	<p>Besides discussing alternatives, allowing access to information and establishing social and economic criteria to define the priorities, offers support and/or relocation and/or retraining services, and extends these benefits to all dismissed workers in all hierarchical levels.</p>	<p>We have not broached this subject before.</p> <hr/> <p>There is no application to our company. (Justify.)</p>
<p>STEP 1 <input type="checkbox"/></p>	<p>STEP 2 <input type="checkbox"/></p>	<p>STEP 3 <input type="checkbox"/></p>	<p>STEP 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>



# Environment

## RESPONSIBILITY BEFORE FUTURE GENERATIONS

### RESPONSIBILITY BEFORE FUTURE GENERATIONS

- Commitment to the Environmental Cause
- Environmental Education

### MANAGEMENT OF ENVIRONMENTAL IMPACT

- Knowledge of Impacts on Environment and on Product and Service Life Cycle
- Reduction of Inputs and Waste in the Production Processes

## COMMITMENT TO THE ENVIRONMENTAL CAUSE

### 15. In terms of the environmental impacts caused by its productive activities, the company:

<p>In addition to being in strict compliance with the guidelines and requirements of the national legislation, carries out internal programs for environmental improvement.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>In addition to complying with the legislation, focuses preventive actions and has an area or commission in charge of environment.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>Addresses the environmental issue as a cross-departmental matter, including the environmental issue in its strategic program.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>Creates new businesses (or a new business model for a business already existent) taking into consideration as from the creation, the principles and the opportunities related to environmental sustainability.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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### Additional Information

#### Does the company:

Yes

No

15.1. have a person in charge of the environmental area which participates in its strategic decisions?		
15.2. participate in committees/local or regional councils to discuss environmental issues with the government and the community?		
15.3. contribute to the preservation of biodiversity through project(s) for the conservation of protected areas and/or protection program to endangered species?		
15.4. have business units operating at present in protected or environmentally sensitive areas?		

# Environment

RESPONSIBILITY BEFORE  
FUTURE GENERATIONS

## ENVIRONMENTAL EDUCATION

**16. To contribute to the public awareness of the environmental challenges resulting from human activities and to instill values related to environmental responsibility, the company:**

Carries out on an occasional basis environmental education activities and training on this issue to employees or by virtue of external pressure (such as government requirements, supply crises, etc.)	Carries out regularly environmental educational activities focused on the workforce, disclosing information and promoting discussions.	In addition to internal campaigns, carries out environmental awareness and education campaigns focused on the families of its workers and the community in the immediate vicinity of the company.	In addition to carrying out campaigns, the company participates in or supports educational projects in partnership with environmental organizations, and assumes a position of leadership in support of this cause.	We have not broached this subject before. <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	There is no application to our company. (Justify.) <input type="checkbox"/>

### Additional Information

Does the company:

Yes No

- |  |  |  |
|--|--|--|
| 16.1. develop periodically internal campaigns to reduce water and energy consumption?            |  |  |
| 16.2. develop internal education campaigns for the conscious consumption and material recycling? |  |  |

## MANAGEMENT OF ENVIRONMENTAL IMPACT

## Knowledge of Impacts on Environment and on Product and Service Life Cycle

**17. Considering the environmental impacts caused by its processes/products/services, the company:**

Makes studies of environmental impact in compliance with the requirements of national legislation and focuses its preventive action on the processes which offer potential damage to health and risk for the safety of its employees.	In addition to complying with legal requirements, the company knows and develops actions to prevent the main environmental impacts caused by its processes/ products/ services and carries out regularly control and monitoring activities.	Has standardized and formal environmental management systems, including a broad identification of risks, action program, allocation of funds, employee training and audit.	In addition to having an environmental management system, carries out studies on the whole production chain, establishes partnership with suppliers aiming at improving its environmental management processes and participates in the final destination and post-consumption disposal stages of the product.	We have not broached this subject before. <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	There is no application to our company. (Justify.) <input type="checkbox"/>



## Environment

Does the company have a monitoring system with specific goals for:	Yes	No
18.3. the increase in energy efficiency?		
18.4. the reduction in water consumption?		
18.5. the reduction in solid waste from production process?		
18.6. the reduction in the emission of CO <sup>2</sup> and other greenhouse gases into the atmosphere?		

# Suppliers

## SELECTION, EVALUATION OF AND PARTNERSHIP WITH SUPPLIERS

### SELECTION, EVALUATION OF AND PARTNERSHIP WITH SUPPLIERS

- Selection Criteria and Evaluation of Suppliers
- Child Labor in the Productive Chain
- Relations with Outsourced Workers
- Support for Supplier Development

### Selection and Evaluation Criteria for Suppliers

#### 19. To ensure proper relations with suppliers and partners, the company:

<p>Has internal policies to evaluate and select suppliers and partners known by the parties involved and based only on factors such as quality, price and delivery term.</p>	<p>Has transparent rules for selection and evaluation of suppliers that include criteria and requirements related to the compliance with labor, social security and tax legislation.</p>	<p>In addition to basic criteria of compliance with legislation, the company's rules for selection and evaluation of suppliers include specific criteria related to social responsibility such as prohibition of child labor, proper work relationship and adoption of environmental practices.</p>	<p>In addition to the criteria described previously, the company demands that its suppliers use the same requirements for social responsibility in dealing with their own suppliers and that such criteria be periodically updated.</p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	<input type="checkbox"/>

#### Additional Information

The company	Yes	No
19.1. When selecting suppliers (or developing new suppliers), does the company adopt as a criterion the effective exercise of ethical processes to manage private information resulting from the company's processes in its interaction with customers or the market in general?		
19.2. Does the company discuss issues related to social responsibility with its suppliers aiming at their training and adequacy to its criteria?		
19.3. Has the company established a formal deadline for its suppliers to conform with its social responsibility criteria?		
19.4. When requiring social responsibility practices from its suppliers, does the company make visits to inspect those practices?		

# Suppliers

SELECTION, EVALUATION  
OF AND PARTNERSHIP WITH SUPPLIERS

## Child Labor in the Production Chain

### 20. In its relations with suppliers and partners, the company:

<p>Discusses with suppliers and partners the issue of child labor and encourages them to comply with legislation.</p>	<p>In addition to discussing the issue, has a specific clause on prohibition of child labor in its contracts with suppliers.</p>	<p>In addition to the contractual clauses prohibiting child labor in its contracts with suppliers, the company monitors its fulfillment.</p>	<p>Participates in programs and activities aimed at eliminating child labor in its productive chain, including its prohibition in its supplier contracts with third parties.</p>	<p>We have not broached this subject before.</p>
<p>STEP 1 <input type="checkbox"/></p>	<p>STEP 2 <input type="checkbox"/></p>	<p>STEP 3 <input type="checkbox"/></p>	<p>STEP 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p>

SELECTION, EVALUATION  
OF AND PARTNERSHIP WITH SUPPLIERS

## Relations with Outsourced Workers

### 21. In its relations with outsourced workers and/or with suppliers of these services, the company:

<p>Has a contractual relationship in compliance with the legal guidelines sharing the liability for the fulfillment of the labor and social security obligations.</p>	<p>Monitors periodically compliance with requirements, demanding that adjustments be made for proper compliance with legislation.</p>	<p>In addition to monitoring compliance with the law, the company negotiates with its suppliers to ensure the payment of salaries compatible with market averages to its employees.</p>	<p>Extends to outsourced workers the same health and safety conditions and access to basic benefits enjoyed by regular employees such as transportation, nourishing, day care, policlinic, etc.</p>	<p>We have not broached this subject before.</p>
<p>STEP 1 <input type="checkbox"/></p>	<p>STEP 2 <input type="checkbox"/></p>	<p>STEP 3 <input type="checkbox"/></p>	<p>STEP 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p>

### Additional Information

#### Does the company

Yes

No

21.1. include outsourced workers in its training and professional development programs?

21.2. have a number of outsourced workers higher than twenty percent (20%) of the total workforce:

# Suppliers

SELECTION, EVALUATION  
OF AND PARTNERSHIP WITH SUPPLIERS

## Support for Supplier Development

### 22. For suppliers of equal or smaller size, the company:

<p>Negotiates with transparency and establishes contractual relationship based only on commercial criteria.</p>	<p>Contributes to the improvement of the quality of management of partners, providing information and joint training activities.</p>	<p>In addition to contributing to the improvement of management, the company maintains stable and long-term relations with partners and uses negotiating criteria that promote their future growth.</p>	<p>In addition to contributing to the growth of their suppliers of equal or smaller size, the company encourages and facilitates supplier involvement in its social and environmental projects.</p>	<p>We have not broached this subject before.</p>
<p>STEP 1 <input type="checkbox"/></p>	<p>STEP 2 <input type="checkbox"/></p>	<p>STEP 3 <input type="checkbox"/></p>	<p>STEP 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p>

### Additional Information

	Yes	No
<p>22.1. Does the company include among its suppliers individuals or local community groups such as cooperatives, neighborhood associations and organizations with income generation projects for groups usually excluded (Indian populations, disabled, etc.)?</p>		

# Consumers and Customers

## SOCIAL DIMENSION OF CONSUMPTION<sup>11</sup>

### SOCIAL DIMENSION OF CONSUMPTION

- Marketing and Communication Policy
- Excellence in Consumer Service
- Knowledge and Management of Potential Harm from Products and Services

### Marketing and Communication Policy

**23.** In light of the influence of marketing and communication on the creation of an image of credibility and trust, the company:

<p>Focuses its marketing strategies on objectives related to sales volumes and short-term economic results.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>Has a formal communication policy guided by the values and principles of the company that includes both its internal and external communication materials.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>In addition to having an enhancing communication policy guided by the values and principles of the company, seeks to encourage the communication between customers/consumers and the company, and to clarify innovative aspects of its products and services as well as to point out eventual harmful effects and the care required in their use.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>In addition to having a communication policy and pointing out for the care required in the use of their products and services, establishes partnerships with suppliers, distributors, technical support and consumers' representatives, aiming at creating a culture of respect and transparency in the communication with consumers and customers.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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#### Additional Information

The company	Yes	No
23.1 Does the company always review its communication materials directed to consumers/ customers (such as labels, packaging, instructions, operating manuals, use instructions, warranty terms, advertising materials, among others) to make the relationship more transparent and the use of the products safer?		
23.2. Does the company call the attention of customer/consumer for changes in the characteristics (composition, quality, terms, weight, price, etc.) of their products or services?		
23.3. Does the company have a formal policy against advertising that portrays children, adolescents, blacks, women or any individual in discriminatory, constraining, disrespectful or risky situations?		
23.4. Does the company carry out a previous analysis of advertising campaigns to check compliance with the ethical values of the company and with consumer defense legislation?		
23.5. Has the company had in the last 3 years any advertising material object of complaints by customers, suppliers or competitors?		

<sup>11</sup> Visit the Foundation for Consumer Protection and Defense (Procon) website: [www.procon.sp.gov.br](http://www.procon.sp.gov.br)

# Consumers and Customers

In terms of violations of the Consumer Protection Code:		Yes	No
23.6	Has the company had any products assessed for non-compliance with regulation referring to the information and labeling?		
23.7	Has the company, in the last three years, been denounced or punished by entities such as Consumer Protection Body (PROCON), Sanitary Inspection, Weights & Measures Institute (IPEM), etc.?		

SOCIAL DIMENSION OF CONSUMPTION

## Excellence in Consumer Service

### 24. In terms of its commitment to service quality in attending to customers/consumers, the company:

<p>Has a basic customer information service, broadly divulged and focused on providing information to consumers/customers and solving individual demands.</p> <p>STEP 1 <input type="checkbox"/></p>	<p>Provides easy access by consumer/customer to service of its interest, registers and communicates internally consumer/customer requests, solving individual matters quickly and instructing consumer/customer on the procedures adopted.</p> <p>STEP 2 <input type="checkbox"/></p>	<p>In addition to registering demands and solving the requests quickly, provides guidance, has processes including the search for the causes of problems and the use of such information to improve the quality of services and products.</p> <p>STEP 3 <input type="checkbox"/></p>	<p>Takes proactive actions establishing communication channels with consumers/customers, gratuitously and easily accessed and includes its requests and expectations to launch products and services and revise communication materials.</p> <p>STEP 4 <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
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### Additional Information

	Yes	No
24.1. Does the company have a Customer Service Department or another specific form to attend to receive and forward suggestions, opinions and claims relative to their products and services?		
24.2. Does the company provide ongoing training to its customer service staff aiming at an ethical and respectful relationship regarding the consumer rights?		
24.3. Does the company train and encourage its customer service staff to acknowledge failures and act quickly and independently to solve problems?		
24.4. Does the company train its customer service staff and related areas on a continuous basis about the importance of ethical procedures to obtain, maintain and use private information resulting from the interaction with its consumers and customers (or users)?		
24.5. Does the customer service to consumers/customers work with indicators and participate in the decision-making processes of the company?		

# Consumers and Customers

SOCIAL DIMENSION OF CONSUMPTION

## Knowledge of Potential Harm Caused by Products and Services

**25.** In terms of knowledge and management of the potential damages of their products and services<sup>12</sup>, the company:

<p>Carries out sporadically studies and technical research about potential harm to consumers/customers caused by its products and services.</p>	<p>Conducts technical studies and research about potential risks, disseminates information to commercial partners, and rapidly adopts preventive or corrective measures.</p>	<p>Makes available detailed information and training to internal personnel and external partners for adoption of preventive and corrective measures with rapidity and efficiency, and commits to transparency, including with consumer, and integration of response in the event of crisis.</p>	<p>Conducts research and works with suppliers and distributors, consumers, competitors and government towards continual improvement of products and services, replacing components, technologies and procedures to minimize health and safety risks, avoid moral damages and ensure consumer/customer privacy.</p>	<p>We have not broached this subject before.</p> <hr/> <p>There is no application to our company. (Justify.)</p>
<p>STEP 1 <input type="checkbox"/></p>	<p>STEP 2 <input type="checkbox"/></p>	<p>STEP 3 <input type="checkbox"/></p>	<p>STEP 4 <input type="checkbox"/></p>	<p><input type="checkbox"/></p>

### Additional Information

The company	Yes	No
25.1 Does the company have a specific program focused on consumer/customer health and safety of its products and services?		
25.2. Does the company have quick internal systems and enable its public relations department to provide a quick and transparent response in the event of a crisis?		
25.3. Has the company been sued in the last three years for not complying with regulations related to consumer/customer health and safety?		
25.4. Has the company had products taken out of the market because of pressure exercised by customers/consumers protection bodies?		
25.5. Does the company have products/services prohibited in other countries and still sold in Brazil or exported?		
25.6. Does the company have a formal policy for privacy protection and/or a system for managing consumer's/customer's (or user's) private information?		
25.7. Does the company inform to the customer the objective of gathering personal data before doing so?		
25.8. Does the company request only relevant personal information and nothing beyond the objectives for which the company declare their need?		
25.9. Does the company furnish the customer's enrollment information to third parties only pursuant to customer's authorization?		
25.10. Does the company have a policy which enables the inclusion, change and deletion of the data of consumer, customer or user from the company's data bank?		
25.11 Has the company received any claim for lack of respect to the customer's privacy?		

<sup>12</sup> The companies rendering services have as a potential source of damages to the customer the disclosure of personal data used in the transactions, and it is important to also consider that aspect in the self-evaluation.

# Community

## RELATIONS WITH THE LOCAL COMMUNITY

### RELATIONS WITH THE LOCAL COMMUNITY

- Management of Impact of Productive Activities on the Community Located in the Vicinity
- Relations with Community Organizations

### PHILANTHROPY/SOCIAL INVESTMENTS

- Support Mechanisms for Social Projects
- Action Strategies in the Social Area

## Management of Impacts of Productive Activities in the Community Located at the Vicinity

**26.** In light of potential impacts on community life (demands on health and leisure centers, day care centers, public transportation, vehicle traffic, etc.), the company:

Seeks to take measures to solve complaints and feedback from the community.	Has an in-depth knowledge of its impacts on the community; has a structured process to register complaints and claims; holds regular meetings to inform local leaders about measures taken.	Has a formal policy of anticipating community demands and providing information about current and future impacts of its activities; involves the community in solving problems.	In addition to having a formal policy for community relations, the company has permanent committees or working groups in which local leaders participate to analyze its activities and monitor its impacts.	We have not broached this subject before.  <input type="checkbox"/>  There is no application to our company. (Justify.)
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	<input type="checkbox"/>

### Additional Information

	Yes	No
26.1. Does the company participate actively in the discussion of community problems and propose solutions?		
26.2. Does the company contribute with infrastructure or local improvements which may be enjoyed by the community (houses, roads, bridges, schools, hospitals, etc.)?		
<b>Has the company received complaints and expressions of concern (petitions, formal requests, protests) made by the community because of:</b>		
26.3. excessive garbage, emission of foul odors and other forms of pollution (noise, visual, etc.)?		
26.4. excessive vehicle traffic, causing noise and annoyance?		
26.5. interference in communications systems?		
26.6. other reasons?		

# Community

RELATIONS WITH THE LOCAL COMMUNITY

## Relations with Community Organizations

**27.** In terms of community organizations, NGO's and public facilities (schools, health clinics, etc.) located in the vicinity, the company:

Has superficial knowledge of its activities and responds promptly to eventual requests for support.	Participates in local organizations and supports several organizations through donations, project financing, training of the leaders involved and disclosure of the well succeeded experiences.	The company has long-term partnerships with local entities and participates in the development and implementation of joint projects.	In addition to partnerships with local entities, the company seeks to influence public policies, establishing alliances and participating in several networks to maximize its contribution for local development.	We have not broached this subject before. <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	There is no application to our company. (Justify.) <input type="checkbox"/>

### Additional Information

The company	Yes	No
27.1. Does the company make a survey of the local needs before designing its projects for the community?		
27.2. Does the company carry out educational and or other campaigns of public interest in the community together with local organizations?		

## PHILANTHROPY/SOCIAL INVESTMENTS

## Financial Support for Social Projects

**28.** The financing of the company's social actions is carried out through:

Variable funds, administered at the exclusive discretion of a director or a manager based on external requests.	Funds allocated in the annual budget, managed on a transparent basis by a committee or working group according to criteria previously established.	A structured program of philanthropy, with stable budgetary allocation, managed by a specialized team.	A structured philanthropic program that has its own income generation mechanisms, its continuity over the long term (wealth fund and/or fixed percentage on the company's income.)	We have not broached this subject before. <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	There is no application to our company. (Justify.) <input type="checkbox"/>

# Community

Additional Information	The company	Yes	No
		28.1	Does the company conduct its strategic planning including consideration of its social projects and those responsible for them?
	28.2. Does the company use experts in the planning, monitoring and evaluation of its social action?		
	28.3. Does the company plan its social action aiming at maximizing its impact within a long term?		
	28.4. Does the company maximize the impact of its social actions leveraging funds from other companies or private entities and/or participation in public bodies?		
	28.5. Does the company have a periodic consultation procedure with the beneficiaries of its social action, monitoring it by performance indicators?		

PHILANTHROPY/SOCIAL INVESTMENTS **Action Strategies in the Social Area**

## 29. In carrying its social actions, the company:

<p>Makes donations of products and financial resources and/or mobilizes the volunteer work from its employees and/or carries out its own social projects.</p> <p><b>STEP 1</b> <input type="checkbox"/></p>	<p>In addition to donations and/or corporate social actions, it makes available facilities, their employees' hours or equipment for activities connected with those projects.</p> <p><b>STEP 2</b> <input type="checkbox"/></p>	<p>In addition to financial support, the company has a structured project whereby it uses its technical, technological and managerial expertise to strengthen its social actions (its own or those carried out by third parties).</p> <p><b>STEP 3</b> <input type="checkbox"/></p>	<p>In addition to financial support and mobilization of expertise, the company involves the organizations or local leaderships in the design and implementation of its social projects and interferes before other bodies, public or private ones, for the consummation of such projects.</p> <p><b>STEP 4</b> <input type="checkbox"/></p>	<p>We have not broached this subject before.</p> <p><input type="checkbox"/></p> <p>There is no application to our company. (Justify.)</p> <p><input type="checkbox"/></p>
---	---	---	---	--

Addition Information	The company	Yes	No
		29.1	Does the company use tax incentives for deductions or discounts in donations and sponsorships?
	29.2 Does the company use tax incentives provided by law for donations of 1% of income tax due to contribute with the funds managed by the councils for the Children's and Adolescents' Rights?		
	29.3 Does the company have mechanisms to encourage its suppliers, shareholders and other interested parties to make financial donations?		
	29.4. Does the company offer volunteering work opportunities and encourage its employees to participate in the social projects developed or supported by the same?		
	29.5. Does the company authorize the controlled use of hours paid to the volunteer work?		

# Government and Society

## POLITICAL TRANSPARENCY

### POLITICAL TRANSPARENCY

- Contributions to Political Campaigns
- Anti-Corruption and Bribery Practices

### SOCIAL LEADERSHIP

- Leadership and Social Influence
- Participation in Governmental Social Projects

## Contributions to Political Campaigns

**30.** In terms of donations to candidates for public office and to political parties, the company:

Supports candidates or parties based on its interests, with only senior directors participating in the decisions.	Supports candidates or parties within the rules and criteria defined internally.	Is transparent in releasing information to the workforce regarding rules and criteria used to define its political performance and/or donations to political campaigns, allowing to the external public the access to such information.	Does not support candidates or parties, or supports on a transparent basis without constraining or exercising psychological pressure on employees with a contrary political option. The company stimulates and facilitates discussions with the candidates suggested by employees.	We have not broached this subject before. <input type="checkbox"/>  There is no application to our company. (Justify.) <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	<input type="checkbox"/>

### Additional Information

	Yes	No
30.1 In the last five years, was the company negatively mentioned in the press because of a financial contribution to a political campaign?		

## POLITICAL TRANSPARENCY

## Anti-Corruption and Bribery Practices

**31.** In its relationship with government authorities, agents and inspectors at all levels, the company:

Seeks to avoid situations that involve preferential treatment to government agents, however, the company has no formal or publicized procedures of control and punishment.	Has an internally known position of prohibiting preferential treatment, direct or indirect, to government agents.	Has written guidelines on the subject that are widely disclosed internally and externally (representatives of the public power with which it relates), and has formal procedures for control, punishment and auditing.	In addition to divulging its rules internally and externally and auditing regularly its compliance, the company includes among them the obligation to report any offer received to higher authorities.	We have not broached this subject before. <input type="checkbox"/>  There is no application to our company. (Justify.) <input type="checkbox"/>
STEP 1 <input type="checkbox"/>	STEP 2 <input type="checkbox"/>	STEP 3 <input type="checkbox"/>	STEP 4 <input type="checkbox"/>	<input type="checkbox"/>

# Government and Society

Additional Information	The company	Yes	No
	31.1. Has the company had its name mentioned in the press in the last five years as being suspected of participating in an incident involving the offer of bribes or corruption practice by public officials?		
31.2. Does the company set forth punitive measures to collaborators and employees involved in the preference to public power agents?			

## SOCIAL LEADERSHIP

### LEADERSHIP AND SOCIAL INFLUENCE

#### 32. In its participation in business associations and forums, the company:

Participates in committees and working groups related to the defense and promotion of specific interests of its business field or sector.	Participates in committees and working groups related to matters of public interest and social responsibility .	Actively participates in, and contributes with human and financial resources to processes for developing proposals of public interest policies and social welfare.	Senior directors of the company participate in the development of proposals for improving social welfare and lobby government authorities for their adoption.	We have not broached this subject before.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				There is no application to our company. (Justify.)
				<input type="checkbox"/>

Additional Information	The company	Yes	No
	32.1. Does the company sponsor or carry out media campaigns exclusively related to matters of public interest?		

# Government and Society

SOCIAL LEADERSHIP

## Participation in Governmental Social Projects

**33.** In its involvement with social activities carried out by government bodies, the company:

Contributes only with tax payments.          STEP 1 <input type="checkbox"/>	Contributes occasionally to governments in holding specific events and activities, and/or gives financial support to government projects and programs, in response to requests from authorities.          STEP 2 <input type="checkbox"/>	Contributes on a regular basis with human, technical and financial resources to specific and localized projects carried out by governmental bodies.          STEP 3 <input type="checkbox"/>	Participates actively in the development, improvement and implementation of public policies of general interest.          STEP 4 <input type="checkbox"/>	We have not broached this subject before.          There is no application to our company. (Justify.)          <input type="checkbox"/>
--	---	--	---	---

**Additional Information**

The company	Yes	No
33.1 Does the company adopt or establish a partnership with public schools in order to improve teaching quality?		
33.2 Does the company sponsor public or private programs of financial support for students?		
33.3. Does the company participate in any manner in "Fome Zero" Program?		

# ANSWERSHEET

## Values and Transparency

1. Ethical Commitments

	Y	N
1.1	<input type="checkbox"/>	<input type="checkbox"/>
1.2	<input type="checkbox"/>	<input type="checkbox"/>
1.3	<input type="checkbox"/>	<input type="checkbox"/>
1.4	<input type="checkbox"/>	<input type="checkbox"/>
1.5	<input type="checkbox"/>	<input type="checkbox"/>
1.6	<input type="checkbox"/>	<input type="checkbox"/>
1.7	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

2. Embedding into Organizational Culture

	Y	N
2.1	<input type="checkbox"/>	<input type="checkbox"/>
2.2	<input type="checkbox"/>	<input type="checkbox"/>
2.3	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

3. Dialogue with Stakeholders

	Y	N
3.1	<input type="checkbox"/>	<input type="checkbox"/>
3.2	<input type="checkbox"/>	<input type="checkbox"/>
3.3	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

4. Relations with Competition

	Y	N
4.1	<input type="checkbox"/>	<input type="checkbox"/>
4.2	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

5. Social Reporting

	Y	N
5.1	<input type="checkbox"/>	<input type="checkbox"/>
5.2	<input type="checkbox"/>	<input type="checkbox"/>
5.3	<input type="checkbox"/>	<input type="checkbox"/>
5.4	<input type="checkbox"/>	<input type="checkbox"/>
5.5	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

## Workforce

6. Relations with Unions

	Y	N
6.1	<input type="checkbox"/>	<input type="checkbox"/>
6.2	<input type="checkbox"/>	<input type="checkbox"/>
6.3	<input type="checkbox"/>	<input type="checkbox"/>
6.4	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

7. Participatory Management

	Y	N
7.1	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

8. Commitment to Children's Future

	Y	N
8.1	<input type="checkbox"/>	<input type="checkbox"/>
8.2	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

9. Valuing Diversity

	Y	N
9.1	<input type="checkbox"/>	<input type="checkbox"/>
9.2	<input type="checkbox"/>	<input type="checkbox"/>
9.3	<input type="checkbox"/>	<input type="checkbox"/>
9.4	<input type="checkbox"/>	<input type="checkbox"/>
9.5	<input type="checkbox"/>	<input type="checkbox"/>
9.6	<input type="checkbox"/>	<input type="checkbox"/>
9.7	<input type="checkbox"/>	<input type="checkbox"/>
9.8	<input type="checkbox"/>	<input type="checkbox"/>
9.9	<input type="checkbox"/>	<input type="checkbox"/>
9.10	<input type="checkbox"/>	<input type="checkbox"/>
9.11	<input type="checkbox"/>	<input type="checkbox"/>
9.12	<input type="checkbox"/>	<input type="checkbox"/>
9.13	<input type="checkbox"/>	<input type="checkbox"/>
9.14	<input type="checkbox"/>	<input type="checkbox"/>
9.15	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

10. Remuneration, Benefits and Career Policy

	Y	N
10.1	<input type="checkbox"/>	<input type="checkbox"/>
10.2	<input type="checkbox"/>	<input type="checkbox"/>
10.3	<input type="checkbox"/>	<input type="checkbox"/>
10.4	<input type="checkbox"/>	<input type="checkbox"/>
10.5	<input type="checkbox"/>	<input type="checkbox"/>
10.6	<input type="checkbox"/>	<input type="checkbox"/>
10.7	<input type="checkbox"/>	<input type="checkbox"/>
10.8	<input type="checkbox"/>	<input type="checkbox"/>
10.9	<input type="checkbox"/>	<input type="checkbox"/>
10.10	<input type="checkbox"/>	<input type="checkbox"/>
10.11	<input type="checkbox"/>	<input type="checkbox"/>
10.12	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

11. Concern for Health, Safety and Working Conditions

	Y	N
11.1	<input type="checkbox"/>	<input type="checkbox"/>
11.2	<input type="checkbox"/>	<input type="checkbox"/>
11.3	<input type="checkbox"/>	<input type="checkbox"/>
11.4	<input type="checkbox"/>	<input type="checkbox"/>
11.5	<input type="checkbox"/>	<input type="checkbox"/>
11.6	<input type="checkbox"/>	<input type="checkbox"/>
11.7	<input type="checkbox"/>	<input type="checkbox"/>
11.8	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

12. Commitment to Professional Development and Employability

	Y	N
12.1	<input type="checkbox"/>	<input type="checkbox"/>
12.2	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

13. Handling of Dismissals

	Y	N
13.1	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

14. Preparation for Retirement

	Y	N
14.1	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

## Environment

15. Company Commitment to Environmental Causes

	Y	N
15.1	<input type="checkbox"/>	<input type="checkbox"/>
15.2	<input type="checkbox"/>	<input type="checkbox"/>
15.3	<input type="checkbox"/>	<input type="checkbox"/>
15.4	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

16. Environmental Education

	Y	N
16.1	<input type="checkbox"/>	<input type="checkbox"/>
16.2	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

17. Management of Environmental Impacts and Product and Service Life Cycle

	Y	N
17.1	<input type="checkbox"/>	<input type="checkbox"/>
17.2	<input type="checkbox"/>	<input type="checkbox"/>
17.3	<input type="checkbox"/>	<input type="checkbox"/>
17.4	<input type="checkbox"/>	<input type="checkbox"/>
17.5	<input type="checkbox"/>	<input type="checkbox"/>

1  2  3  4

# ANSWERSHEET

## 18. Reduction of Inputs and Waste of Materials



	Y	N
18.1	<input type="checkbox"/>	<input type="checkbox"/>
18.2	<input type="checkbox"/>	<input type="checkbox"/>
18.3	<input type="checkbox"/>	<input type="checkbox"/>
18.4	<input type="checkbox"/>	<input type="checkbox"/>
18.5	<input type="checkbox"/>	<input type="checkbox"/>
18.6	<input type="checkbox"/>	<input type="checkbox"/>

## 24. Excellence in Consumer Service



	Y	N
24.1	<input type="checkbox"/>	<input type="checkbox"/>
24.2	<input type="checkbox"/>	<input type="checkbox"/>
24.3	<input type="checkbox"/>	<input type="checkbox"/>
24.4	<input type="checkbox"/>	<input type="checkbox"/>
24.5	<input type="checkbox"/>	<input type="checkbox"/>

## 28. Mobilization of Resources for Social Investment



	Y	N
28.1	<input type="checkbox"/>	<input type="checkbox"/>
28.2	<input type="checkbox"/>	<input type="checkbox"/>
28.3	<input type="checkbox"/>	<input type="checkbox"/>
28.4	<input type="checkbox"/>	<input type="checkbox"/>
28.5	<input type="checkbox"/>	<input type="checkbox"/>

## Suppliers

### 19. Selection Criteria for and Assessment of Suppliers



	Y	N
19.1	<input type="checkbox"/>	<input type="checkbox"/>
19.2	<input type="checkbox"/>	<input type="checkbox"/>
19.3	<input type="checkbox"/>	<input type="checkbox"/>
19.4	<input type="checkbox"/>	<input type="checkbox"/>

### 20. Child Labor in the Production Chain



### 21. Relations with Outsourced Workers



	Y	N
21.1	<input type="checkbox"/>	<input type="checkbox"/>
21.2	<input type="checkbox"/>	<input type="checkbox"/>

### 22. Support for Supplier Development



	Y	N
22.1	<input type="checkbox"/>	<input type="checkbox"/>

## Consumers and Customers

### 23. Marketing and Communication Policies



	Y	N
23.1	<input type="checkbox"/>	<input type="checkbox"/>
23.2	<input type="checkbox"/>	<input type="checkbox"/>
23.3	<input type="checkbox"/>	<input type="checkbox"/>
23.4	<input type="checkbox"/>	<input type="checkbox"/>
23.5	<input type="checkbox"/>	<input type="checkbox"/>
23.6	<input type="checkbox"/>	<input type="checkbox"/>
23.7	<input type="checkbox"/>	<input type="checkbox"/>

### 25. Knowledge of Potential Harm Caused by Products and Services



	Y	N
25.1	<input type="checkbox"/>	<input type="checkbox"/>
25.2	<input type="checkbox"/>	<input type="checkbox"/>
25.3	<input type="checkbox"/>	<input type="checkbox"/>
25.4	<input type="checkbox"/>	<input type="checkbox"/>
25.5	<input type="checkbox"/>	<input type="checkbox"/>
25.6	<input type="checkbox"/>	<input type="checkbox"/>
25.7	<input type="checkbox"/>	<input type="checkbox"/>
25.8	<input type="checkbox"/>	<input type="checkbox"/>
25.9	<input type="checkbox"/>	<input type="checkbox"/>
25.10	<input type="checkbox"/>	<input type="checkbox"/>
25.11	<input type="checkbox"/>	<input type="checkbox"/>

## Community

### 26. Management of Company Impact on the Community Located in the Vicinity



	Y	N
26.1	<input type="checkbox"/>	<input type="checkbox"/>
26.2	<input type="checkbox"/>	<input type="checkbox"/>
26.3	<input type="checkbox"/>	<input type="checkbox"/>
26.4	<input type="checkbox"/>	<input type="checkbox"/>
26.5	<input type="checkbox"/>	<input type="checkbox"/>
26.6	<input type="checkbox"/>	<input type="checkbox"/>

### 27. Relations with Community Organizations



	Y	N
27.1	<input type="checkbox"/>	<input type="checkbox"/>
27.2	<input type="checkbox"/>	<input type="checkbox"/>

### 29. Action Strategies in the Social Area



	Y	N
29.1	<input type="checkbox"/>	<input type="checkbox"/>
29.2	<input type="checkbox"/>	<input type="checkbox"/>
29.3	<input type="checkbox"/>	<input type="checkbox"/>
29.4	<input type="checkbox"/>	<input type="checkbox"/>
29.5	<input type="checkbox"/>	<input type="checkbox"/>

## Government and Society

### 30. Contributions to Political Campaigns



	Y	N
30.1	<input type="checkbox"/>	<input type="checkbox"/>

### 31. Anti-Corruption and Bribery Practices



	Y	N
31.1	<input type="checkbox"/>	<input type="checkbox"/>
31.2	<input type="checkbox"/>	<input type="checkbox"/>

### 32. Leadership and Social Influence



	Y	N
32.1	<input type="checkbox"/>	<input type="checkbox"/>

### 33. Participation in Governmental Social Projects



	Y	N
33.1	<input type="checkbox"/>	<input type="checkbox"/>
33.2	<input type="checkbox"/>	<input type="checkbox"/>
33.3	<input type="checkbox"/>	<input type="checkbox"/>

# ATTACHMENT

## Quantitative Indicators

(for internal use; no score is given.)

The quantitative indicators below are for the company's internal use and will not be sent to Ethos Institute<sup>13</sup>. They must be used not only as a support in the answer to BSR 2003 Ethos Indicators but also be included in the monitoring and evaluation of the corporate social responsibility management. The systematic survey of such data (which may be appraised according to annual series and compared with other data) allows a more objective analysis of the company's results, easing the preparation of the Social Reporting.

THINK ABOUT THE DEVELOPMENT OF THESE INDICATORS IN THE LAST THREE YEARS

## WORKFORCE

RESPECT FOR THE INDIVIDUAL

### VALUING DIVERSITY

9.

Percentage of women out of the total number of employees

Percentage of women in management positions out of the total number of management positions

Percentage of black and *pardo* women out of the total number of employees

Percentage of black and *pardo* women in management positions out of the total number of management positions

Percentage of black and *pardo* men out of the total number of employees

Percentage of black and *pardo* men in management positions out of the total number of management positions

Percentage of employees over 45 years old out of the total number of employees

Average monthly salaries in management positions — White women (R\$)

Average monthly salaries in management positions — Black and *pardo* women (R\$)

Average monthly salaries in management positions — White men (R\$)

Average monthly salaries in management positions — Black and *pardo* men (R\$)

<sup>13</sup> Noting the manner under which these indicators develop is very important. Therefore, Ethos Institute is developing a specific form to follow them up.

# ATTACHMENT

## WORKFORCE

DECENT WORK

### Remuneration, Benefits and Career Policy

10.

Division of the highest remuneration by the lowest remuneration in kind paid by the company (including profit sharing and bonus program) (R\$)

Division of the lowest remuneration of the company by the prevailing minimum salary (R\$)

**With regard to the company's profit sharing program:**

Percentage of the values distributed with regard to all salaries (%)

Percentage of the employees benefited (%)

**With regard to the company's bonus program:**

Percentage of the values distributed with regard to all salaries (%)

Percentage of the employees benefited (%)

Percentage of the company's shares held by the employees (%)

DECENT WORK

### CONCERN FOR HEALTH, SAFETY AND WORKING CONDITIONS

11.

Average of number of overtime per employee/year

Average annual number of work accidents by employee

Percentage of accidents that resulted in temporary leave of absence of employee(s) / service provider(s):

Percentage of accidents that resulted in injury or other physical damages to employees(s)/service provider(s), resulting in permanent disability leave (including repetitive strain injuries)

Percentage of accidents that resulted in death of the employee(s)/service provider(s)

DECENT WORK

### Commitment to Professional Development and Employability

12.

Percentage of the workforce who are illiterate

Number of hours of professional development per employee/year

Percentage of total revenue spent on professional development and education

# ATTACHMENT

## WORKFORCE

DECENT WORK

### Handling of Dismissals

- 13.** Number of employees at the end of the period
- Total number of dismissals during the period
- Total number of hirings during the period
- Percentage of dismissed with more than 45 years old compared to total number of dismissed
- Percentage of labor claims filed compared to total dismissals in the period:

## ENVIRONMENT

MANAGEMENT OF ENVIRONMENTAL IMPACT

### MANAGEMENT OF IMPACTS ON ENVIRONMENT AND PRODUCTIVE ACTIVITIES/SERVICES

- 17.** Average number of incidents and/or charges and/or fines for violations of environmental protection legislation of :
- low seriousness
- medium seriousness
- high seriousness

MANAGEMENT OF ENVIRONMENTAL IMPACT

### REDUCTION OF INPUTS AND WASTE OF MATERIALS

- 18.** Total amount invested in programs and projects for environmental improvement (R\$):
- Percentage of gross revenue spent in programs and projects for environmental improvement
- Annual energy consumption (kwh):
- Annual fossil fuels consumption :
- gasoline/diesel (l)
- fuel oil (ton.)
- gas (GLP/GN) (m3)
- Annual water consumption (m3):
- Average annual volume of CO2 and other greenhouse gases emitted into the atmosphere (ton.)
- Average annual amount of solid waste (refuse material, rubbish, debris, etc.) generated

# ATTACHMENT

## SUPPLIERS

SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS

### Selection Criteria for and Evaluation of Suppliers

- 19.** Percentage of the total number of suppliers that have received inspection visits for social responsibility practices

SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS

### Child Labor in the Production Chain

- 20.** Number of assessments filed by the Labor Department for using child labor

SELECTION, ASSESSMENT AND PARTNERSHIP WITH SUPPLIERS

### Relations with Outsourced Workers

- 21.** Percentage of outsourced workers in terms of the total workforce

## CONSUMERS/CUSTOMERS

SOCIAL DIMENSION OF CONSUMPTION

### Marketing and Communication Policy

- 23.** In terms of violations of the Consumer Protection Code:
- number of administrative processes (Consumer Protection Body (PROCON), Health Inspection, Weights & Measures Institute (IPEM), etc.)
  - number of judicial suits (civil and criminal) received

# ATTACHMENT

## CONSUMERS/CUSTOMERS

SOCIAL DIMENSION OF CONSUMPTION

### Excellence in Consumer Service

**24.**

Total number of calls attended by the Customer Service Department

Percentage of complaints in terms of the total number of calls attended by the Customer Service Department

Percentage of complaints unattended by the Customer Service Department

Average waiting time on the telephone before being attended by the Customer Service Department (minutes)

Number of innovations implemented based on suggestions from the Ombudsman and/or Customer Service Department

## COMMUNITY

SOCIAL ACTION

### COMPANY'S RELATIONS WITH SOCIAL ACTION

**29.**

Percentage of gross revenue allocated to the social actions (not including legal obligations or labor benefits)

Percentage of total donations to the social area that is made in the form of donations of products and services

Percentage of the total donations to the social area that is made in the form of donations in kind

Percentage of the total donations to the social area that is invested in the company's own social projects

Percentage of workers engaged in volunteer work in the community

Average number of hours donated monthly (waived from normal working hours) by the company per volunteer

**SPACE DESIGNED FOR COMMENTS AND JUSTIFICATIONS ABOUT THE INDICATORS OF THE THEMES:**

**Values and  
Transparency**

**Workforce**

SPACE DESIGNED FOR COMMENTS AND JUSTIFICATIONS ABOUT THE INDICATORS OF THE THEMES:

Environment

Suppliers

SPACE DESIGNED FOR COMMENTS AND JUSTIFICATIONS ABOUT THE INDICATORS OF THE THEMES:

**Consumers and Customers**

**Community**

**Government and Society**

Production

INSTITUTO  
**ETHOS**

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RESPONSABILIDADE  
SOCIAL  
BUSINESS AND SOCIAL  
RESPONSIBILITY

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Sponsorship



Fundação Volkswagen



**AS ELETROPAULO**

Support



THE WILLIAM AND FLORA  
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